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Revenues and Expenditures for Public Elementary and Secondary Education FY 1980

National Center for Education Statistics

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Revenues and Expenditures for Public Elementary and Secondary Education FY 1980

by

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"The purpose of the Center shall be to collect and disseminate statistics and other data related to education in the United States and in other nations. The Center shall . . . collect, collate, and, from time to time, report full and complete statistics on the conditions of education in the United States; conduct and publish reports on specialized analyses of the meaning and significance of such statistics; . . . and review and report on education activities in foreign countries."--Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1).

Foreword

The National Center for Education Statistics (NCES) has prepared this report to meet the general information needs of those who administer Public Law 81-874, School Assistance in Federally Affected Areas (SAFA), and Public Law 89-10, the Elementary and Secondary Education Act of 1965 (ESEA). This report provides financial statistics from the States in summary on a State by State basis, and is a valuable source of information about revenues and expenditures for public elementary and secondary education. These data have proved useful to a large community of educational researchers, administrators, constituents, and the general public since NCES began publishing such information in 1968.

Appreciation is expressed to all State data coordinators and the Committee on Evaluation and Information Systems (CEIS) who represent the Council of Chief State School Officers (CCSSO), for compiling data for the respective States. The forms used by the States for the annual submission of these data were developed with the assistance of State and local education agency personnel whose essential contributions we acknowledge.

Recognition is also given to members of the Division of Elementary and Secondary Education Statistics (DESES) staff of NCES for their advice and assistance in preparing this publication. Special credit is due to Anthony Petriccione for data editing and to William Sonnenberg for assistance in computer programming.

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For More Information

Information about the Center's statistical program and a catalog of NCES publications may be obtained from the Statistical Information Office, National Center for Education Statistics, 400 Maryland Avenue SW., Mail Stop 1001, Washington, D.C. 20202, telephone (301) 436-7900.

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Highlights

- State support for elementary and secondary education (46.8 percent) exceeded local support (43.4 percent) on a national basis for the second consecutive year (table B).
- The local property tax represented a new low of 35.1 percent of the total revenues available to local school districts for the support of education expenditures (table C).
- Total current expenditures, in adjusted dollars, *decreased* from fiscal year 1979 to fiscal year 1980 by $15 per pupil in average daily attendance (ADA), or 0.7 percent. Average current expenditures per pupil in ADA, including outlays by State and other agencies, was $2,269.
- Current expenditures as defined under Public Law 81-874 and Public Law 89-10 increased 12.9 percent to $2,168. After adjusting for inflation using the Consumer Price Index (CPI), the average rate of increase in expenditures per full-time equivalent (FTE) pupil in ADA over the past 9 years was 3.2 percent (table G).

Introduction

This report provides national and State summaries of local public education agency revenues by source and expenditures by function. National trends since fiscal year 1971 are presented and discussed in the text. The appendix consists of 10 tables of financial statistics which provide detailed information about each State for fiscal year 1980. Tables 1 to 4 provide State aggregate data for revenues received by local education agencies (LEAs); tables 5 to 9 provide State aggregate data for outlays. Table 10 is the basis for allocation of monies under Public Law 81-874 and Public Law 89-10.

Revenues

Receipts are the total of all the income of a local education agency (LEA) from any and all sources including borrowings; sales of land, buildings, scrap; gifts; and Federal, State, intermediate, and local grants-in-aid.

Revenues, a specially defined type of receipt, are additions to assets which do not: (1) increase any liability; (2) represent the recovery of a prior expenditure; or (3) represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets. Non-revenue receipts are: amounts borrowed and not repaid during the year, the value of assets converted to cash, recovery of prior expenditures, and compensation for losses of previously acquired assets.

Total receipts of local education agencies included $3.7 billion of non-revenue and $96.9 billion of revenue in fiscal year 1980. Details by States are provided in table 1.

Revenue per pupil in average daily attendance was $2,530; of this amount, Federal, State, and local portions were $248, $1,184, and $1,098 per pupil, respectively. Mississippi derived the highest proportion of its revenue from Federal sources (25.1 percent) and Iowa was lowest (6.4 percent). Revenue from State sources was highest in Washington (69.5 percent) and lowest in New Hampshire (8.2 percent). Hawaii and Alaska, both State systems, provided 84.7 percent and 72.1 percent of the required revenues for public elementary and secondary education from state sources. Revenues from local sources were highest in New Hampshire (85 percent) and lowest in Mississippi with 18.9 percent of revenues being derived from local sources. (See table 3 for additional details by State).

Table A presents the trend for total receipts from fiscal year 1971 through fiscal year 1980. The table includes the revenue and non-revenue components of total receipts and the percent of each compared with the total. While revenues increased from $44.5 billion in fiscal year 1971 to $96.9 billion in fiscal year 1980, non-revenues increased fractionally from $3.3 billion in fiscal year 1971 to $3.7 billion in fiscal year 1980. In adjusted dollars, the $3.7 billion is equivalent to $1.9 billion fiscal year 1971 dollars which is a 58 percent decline of non-revenue receipts in 1980 compared with 1971. The decline of non-revenue receipts is due in part to the slow-down in borrowing for school construction in light of declining enrollments and high interest rates.

Table A—Comparison of total receipts with total revenue: 50 States and D.C., fiscal years 1971–1980

(Dollar amounts in billions)

Fiscal year	Total receipts	Total revenues	Non-revenues receipts	Revenue as a percent of receipts	Non-revenue as a percent of receipts
1971	$47.8	$44.5	$3.3	93.1	6.9
1972	53.9	50.0	3.9	92.8	7.2
1973	55.6	52.1	3.5	93.8	6.2
1974	62.6	58.2	4.4	93.0	7.0
1975	68.0	64.4	3.6	94.7	5.3
1976	74.2	70.8	3.4	94.4	4.6
1977	79.2	75.3	3.9	95.1	4.9
1978	85.0	81.4	3.6	95.8	4.2
1979	91.8	88.0	3.9	95.9	4.1
1980	100.6	96.9	3.7	96.3	3.7

Table B shows the trend of LEA revenues by source for public elementary and secondary education for fiscal years 1971 through 1980. The local share of the total revenues continued to decline, from 44.7 percent in fiscal year 1979 to 43.4 percent in fiscal year 1980. The State share of revenues increased to 46.8 percent for fiscal year 1980 compared with 45.6 percent for fiscal year 1979. For the past two years, the State share has exceeded the local share of revenues. The Federal proportion of revenues remained unchanged at 9.8 percent.

Revenue from local sources as a percent of total revenue available to LEAs has decreased annually for the past several years from 51 percent in fiscal year 1973 to 43 percent in 1980 (table 5). Concurrently, revenue from property taxes as a percent of revenue from local sources has also decreased. Consequently, revenue from property taxes as a percent of total revenue has decreased. In 1973 property taxes represented over 90 percent of the revenues from local sources and just under 50 percent of total revenues. By 1980 these percentages had dropped to just over 80 percent and 35 percent, respectively. Table C reflects the

dramatic shift away from property taxes to other sources of support for public elementary and secondary education.

Table B—Revenues for public elementary and secondary education agencies, by source: 50 States and D.C., fiscal years 1971–1980

(Dollar amounts in billions)

Fiscal year	50 States and D.C.		Local		State		Federal	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1971	$44.5	100.00	$23.2	52.1	$17.6	39.6	$3.8	8.5
1972	50.0	100.00	26.4	52.8	19.1	38.2	4.5	9.0
1973	52.1	100.00	26.8	51.4	20.8	40.0	4.5	8.6
1974	58.2	100.00	29.2	50.2	24.1	41.4	4.9	8.4
1975	64.4	100.00	31.4	48.8	27.2	42.2	5.8	9.0
1976	70.8	100.00	33.5	47.3	31.1	43.9	6.2	8.7
1977	75.3	100.00	36.0	47.8	32.7	43.4	6.6	8.8
1978	81.4	100.00	38.7	47.5	35.0	43.0	7.7	9.5
1979	88.0	100.00	39.3	44.7	40.1	45.6	8.6	9.8
1980	96.9	100.00	42.0	43.4	45.3	46.8	9.5	9.8

Table C—Local property tax as a proportion of local and total revenue: 50 States and D.C., fiscal years 1973–1980

Fiscal year	Local revenue as a percent of total revenue (1)	Property tax revenue as a percent of local revenues (2)	Percent of total revenue derived from property taxes (1) × (2)
1973	51.4	92.4	47.5
1974	50.2	NA	NA
1975	48.8	NA	NA
1976	47.3	NA	NA
1977	47.8	90.2	43.1
1978	47.5	89.4	42.5
1979	44.7	86.6	38.7
1980	43.4	80.8	35.1

NA means not available.

It is unlikely that the revenues reported in this report would reconcile with entitlements, allotments, grant awards, etc., for the same year since those items are often paid in different years and may be received by the LEA's in different fiscal years. It is because of the distinction between revenues and receipts, that total outlays exceed total revenues but not total receipts. Table 5 reveals that total outlays were $99.8 billion compared with the $96.9 billion of revenue reported in table 1. This difference is attributable to expenditures for construction which are typically supported with large non-revenue receipts.

Expenditures

Total outlays

The total outlay of monies for public elementary and secondary education by the local education agencies for fiscal year 1980 was $99.8 billion which represents an increase of 11.3 percent over fiscal year 1979. This amount includes expenditures of $4.7 billion by State and other agencies "for and on behalf" of local education agencies; $6.5 billion spent for capital items; $5.8 billion spent for debt service; and more than half a billion dollars spent for community services. Total outlays for the 50 States and the District of Columbia are presented in table 5.

Table 6 provides for the 50 States and the District of Columbia a breakdown of the outlays for debt service into principal, interest, and other debt service and a breakdown of capital outlay into land, buildings, and equipment. Table 7 presents for the 50 States and the District of Columbia the distribution of the $86.7 billion of outlays for current expenditures by local education agencies, including expenditures by State and other agencies "for and on behalf" of LEA's, by major function.

Current expenditures

Current expenditures are those outlays made by LEAs for operating the schools and providing educational programs and services for one fiscal year. The most common fiscal year is July 1 through June 30, however, there are exceptions, e.g., Colorado's fiscal year is the calendar year. These statistics generally reflect the current expenditures for the 1979–80 school year.

The national total of expenditures by LEAs for the 50 States and the District of Columbia for "current" operations of the public elementary and secondary schools was $82.2 billion in fiscal year 1980. This represents an increase of 11.1 percent over fiscal year 1979 when expenditures were $74.0 billion. Table 7 provides a breakdown of current expenditures, by LEAs including expenditures for and on behalf of LEA's by State and other agencies, into the following functions: local administration, instruction, pupil transportation, operation and maintenance of plant, pupil services, and fixed charges for the 50 States and the District of Columbia. Some of the variation in the percent distribution shown in table 7 and table D is due to changes in State accounting systems. This is most notable for the fixed charges function where seven States reported no expenditures under that category. In these States, the expendtitures usually reported under fixed charges have been classified as objects of expenditures included with other functions; some other States partially distribute expenditures for fixed charges.

Tables 5 and 6 provide State and national total outlays by level and purpose. Tables 7, 8, and 9 provide State and national totals for current expenditures made by local education agencies and expenditures made by other agencies "for and on behalf" of the LEA.

Table D presents the national average current expenditures per ADA for local education agencies. Two averages are given. The larger amount ($2,268.93) represents all current expenditures by the LEA plus those by other agencies "for and on behalf" of the LEA. The lower amount ($2,146.57) excludes those expenditures by other agencies. The difference between these averages indicates that LEA expenditures would be $122.36 higher if these expenditures were made by the LEA.

Table E presents a trend of expenditures by function since fiscal year 1971 for six major functions: local administration, instruction, attendance and health services, pupil transportation, operation and maintenance of plant, and fixed charges. These six functions account for $78.5 billion or 95.5 percent of all expenditures ($82.2 billion) for current operations.

There are no major changes in the expenditure distribution for fiscal year 1980 compared with fiscal year 1979. Details for the 50 States and the District of Columbia are reported in Table 7.

Current expenditures as defined by P.L. 81-874 and P.L. 89-10

This section is restricted to a discussion of current expenditures as defined by P.L. 81-874, School Assistance in Federally Affected Areas (SAFA) and P.L. 89-10, the

Table D—National average current expenditures per pupil in average daily attendance by local education agencies excluding and including outlays for and on behalf of LEAs, by State and other agencies: Fiscal Year 1980

Item	Amount in millions				Appendix table reference
Total outlays			$99,772		table 5
Less: Outlays by LEA's for					
community services		$ 573			table 5
Debt service					
Interest	$1,860				table 6
Principal	3,376				
Other debt service	582	$5,818			
Capital outlays					table 7
Land and buildings	$5,237				
Equipment	1,269	$6,506	$12,897		table 5
Total current expenditures (incl. other agencies)			$86,875		table 7
Less: Outlays by State and other agencies for and on behalf of LEA's[1]			$ 4,685		
Total current expenditures (excl. other agencies)			$82,190		table 9
Average daily attendance (ADA)				38,288,911	table 10
Average current expenditures per ADA, including outlays by State and other agencies per ADA				$2,268.93	
Average current expenditures per ADA including outlays by State and other agencies				2,146.57	

[1]State sharing of employee retirement, other fringe benefits, transportation aid and shared services account for the majority of these expenditures.

Elementary and Secondary Education Act of 1965 (ESEA). These expenditures constitute a major factor in the formulae used to allocate Federal monies under the public laws cited.

Under these laws the term "current expenditures" means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities. Not included are expenditures for community services, capital outlay, and debt service and those reimbursements of tuition and transportation fees and grant funds received under ESEA, Titles I, IV-B, and IV-C. The term "free public education" means education which is provided at public expense, under public supervision and direction, and without tuition charge, and which is provided as elementary or secondary school education in the applicable State.

Table F summarizes the information used to determine the national current expenditure per pupil in ADA. Table 10 provides public elementary and secondary school ADA and expenditures at the local level for administration of P.L. 81-874 and P.L. 89-10 by States.

The difference between table 9 which reports a total of $2,268.93 per pupil in ADA, including expenditures "for and on behalf" of LEAs by other agencies, and table 10 which reports an expenditure of $2,167.83 per pupil in ADA is accounted for by slight variations in expenditures allowable for inclusion as current expenditures as defined by P.L. 81-874 and P.L. 89-10.

Table 10 presents the ADA, total eligible expenditures

Table E—Expenditures by local education agencies for current operations of the regular public elementary and secondary programs, by major function of expenditures: 50 States and D.C., fiscal years 1971—1980

(Major function of expenditures in billions of dollars)

Fiscal period	U.S.[1] Total		Local administration		Instruction		Attendance and health services		Pupil transportation		Operation maintenance of plant		Fixed[2] charges	
	Amount[3]	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1971	36.9	100	1.3	3.5	26.2	71.0	0.4	1.0	1.4	3.8	4.0	10.8	3.7	10.0
1972	39.7	100	1.4	3.5	28.1	70.8	0.4	1.0	1.5	3.8	4.3	10.8	4.0	10.1
1973	43.2	100	1.5	3.5	30.1	69.7	0.4	0.9	1.6	3.7	4.7	10.9	4.8	11.1
1974	47.5	100	1.7	3.6	32.8	69.1	0.5	1.1	1.9	4.0	5.3	11.2	5.5	11.6
1975	53.6	100	2.0	3.7	36.5	68.1	0.5	0.9	2.2	4.1	6.1	11.4	6.3	11.8
1976	58.7	100	2.4	4.0	39.6	67.5	0.5	0.9	2.4	4.1	6.6	11.2	7.3	12.4
1977	63.0	100	2.6	4.1	41.9	66.5	0.6	1.0	2.5	4.0	7.3	11.6	8.1	12.9
1978	69.1	100	3.2	4.6	45.0	65.1	0.7	1.0	2.7	3.9	8.1	11.7	9.3	13.5
1979	70.6	100	3.1	4.4	47.6	67.4	0.7	1.0	3.2	4.5	8.6	12.2	7.3	10.3
1980	78.5	100	3.3	4.2	52.6	67.0	0.8	1.0	3.7	4.7	9.7	12.4	8.3	10.6

[1]Includes 50 States and D.C.: excludes food services, pupil activities and free summer school.

[2]Includes employer share of retirement, fringe benefits, rents, insurance premiums and a variety of contractual services.

Table F—National average of current expenditure per pupil in average daily attendance for public elementary and secondary education for purposes of P.L. 81-874 and P.L. 89-10: 50 States and D.C., fiscal year 1980

National totals*	Amount in millions		
Total expenditures at the local level by LEAs	$82,190		
Plus: Expenditures by State and other agencies for and on behalf of LEAs	$ 4,685	$86,875	
Less: Exclusions for ESEA Titles I, IV-B, IV-C, tuition and transportation fees		$ 3,871	
Current expenditures for purposes of ESEA and SAFA		$83,004	
Average daily attendance			38,288,911
National average per pupil expenditure in ADA			$2,167.83

*Table 10 provides detail for the 50 States and D.C.

and the average expenditure per pupil for the United States and each State, and the District of Columbia. The expenditure per pupil in ADA for fiscal year 1980 was $2,167.83 an increase of 12.9 percent from the fiscal year 1979 national average of $1,919.33 in unadjusted dollars.

Average daily attendance is the key determinant in both the expenditures per pupil ratio and subsequent measures of change from year to year. Figure 1 shows that average daily attendance has declined 4.2 million students since it peaked at 42.5 million students during the 1971-72 school year (fiscal year 1972). Although ADA decreased 9.8 percent since fiscal year 1972, the average expenditures per pupil in ADA increased 24.8 percent in dollars adjusted for inflation using the CPI over the same period. However, for the first time in many years, a decrease in enrollment was accompanied by a decrease in expenditures—when dollars are adjusted for inflation using the CPI.

Table G presents expenditures per student in ADA for the ten years ending with fiscal year 1980. Data are presented in current and "adjusted" dollars. "Current" dollars represent dollars valued for the period in which they were expended. "Adjusted" dollars are current

Table G—Public elementary and secondary education expenditures per pupil in average daily attendance in current and adjusted dollars: 50 States and D.C., fiscal years 1971–1980

Fiscal year	Average daily attendance (000)	Expenditure per pupil for current operations[1]			
		Current dollars in millions		Adjusted dollars in millions[3]	
		Purposes of P.L. 89-10[2]	Total current expenditures	Purposes of P.L. 89-10	Total current expenditures
1971	42,428	$ 860	$ 903	$1,681	$1,766
1972	42,482	926	963	1,747	1,816
1973	42,179[4]	1,020	1,087	1,850	1,971
1974	42,725[4]	1,132	1,197	1,885	1,993
1975	41,524[4]	1,294	1,364	1,940	2,046
1976	41,274[4]	1,431	1,489	2,002	2,084
1977	40,832[4]	1,561	1,622	2,065	2,146
1978	40,079[4]	1,738	1,807	2,155	2,239
1979	39,076[4]	1,919	2,016	2,175	2,284
1980	38,279[4]	2,168	2,269	2,168[4]	2,269[4]

[1]Current expenditures consist of all outlays of funds for regular operations. They exclude outlays for debt service, capital outlays, and community services.

[2]Expenditures for ESEA Title I, IVb, and IVc are excluded as well as tuition and transportation fees paid by patrons.

[3]Current dollars converted into equivalent 1980 dollars using the Consumer Price Index (CPI-W).

[4]Denotes decrease from preceeding year.

Figure 1—Average daily attendance of pupils in public elementary and secondary schools: 50 States and D.C., school years 1970-71 — 1979-80

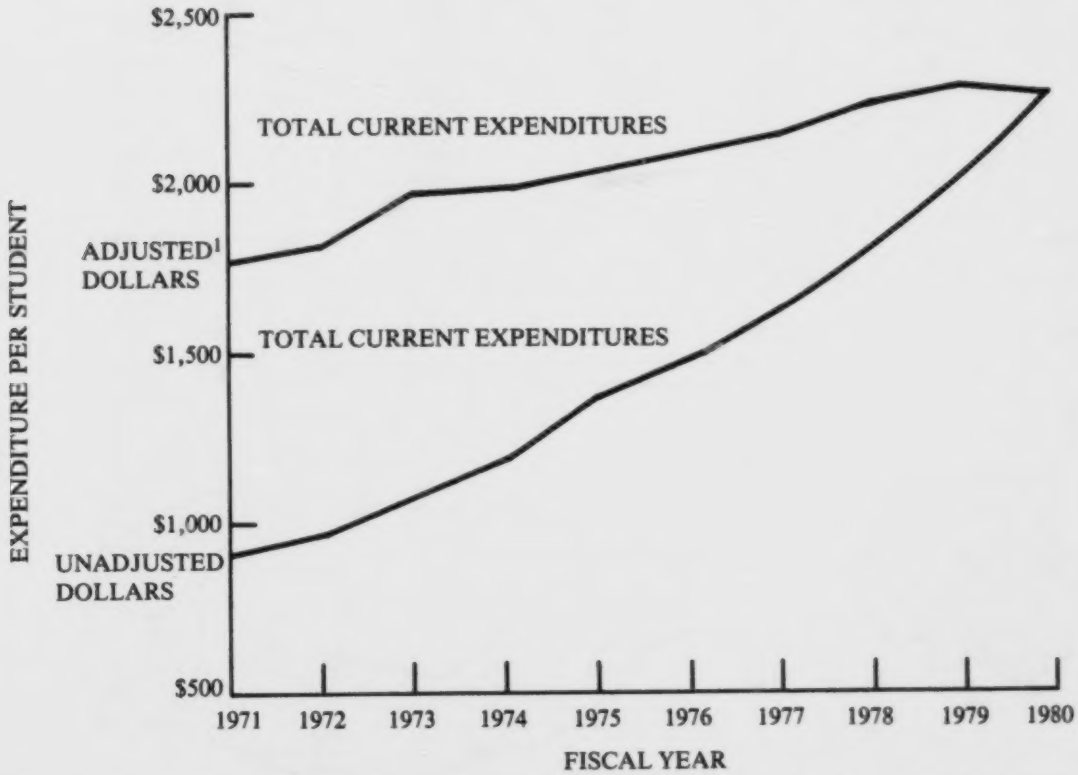
dollars multiplied by the appropriate CPI constant to adjust them to the number of fiscal year 1980 dollars needed to purchase the same goods and services as were purchased in a given fiscal year with current dollars for the fiscal year.

Table G shows the relationship between average daily attendance and current expenditures per pupil in ADA during the past decade. It clearly shows a marked difference in the rates of increase in current expenditures when adjusted to 1980 dollars to reflect the effects of inflation. ADA reached its peak of 42.5 million in fiscal year 1972 and declined gradually each year to 38.3 million in fiscal year 1980. These decreases paralled those in the school-age population of 5- to 17-year olds. Statistics published by the Bureau of the Census show that the school age population began to decrease in 1970. The elementary school age group (5- to 13-year olds), however, began to decrease in 1968, while the secondary age group did not start to decline until 1975. Statistics published by NCES show that the proportion of total enrollment at the secondary level climbed annually during this past decade from 29 percent in fiscal year 1971 to 32 percent in fiscal year 1980.

Nationally, enrollment declined, but expenditures for education increased until fiscal year 1980. This apparent paradox may be explained by examining three factors. First, as indicated above, a larger proportion of total enrollment is now found at the secondary level. A general rule, recognized in many State aid formulas, is that secondary students cost approximately 1.5 times as much to educate as elementary students. Thus, the expenditure per pupil increased due to the movement of students from the elementary to the secondary level, even though the total enrollment declined somewhat. Second, inflation contributed heavily to increasing costs. Considering that the inflation rate far exceeded the rate of decrease in enrollment, it follows that both total expenditures and per pupil expenditures would increase somewhat. Third, Congressional mandates to expand services to special student populations and the local educational agencies' efforts to improve salary schedules and increase services to students also tended to force expenditures upward.

Figure 2 presents the trends of current expenditures per pupil for a ten year period in current dollars and dollars adjusted to fiscal year 1980 purchasing power.

Figure 2—Adjusted and unadjusted current expenditures per pupil in average daily attendance: 50 States and D.C., fiscal years 1971–1980



[1]Adjusted to 1980 dollars using the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W): U.S. Dept. of Labor, Bureau of Labor Statistics. See table H for conversion factors.

Table H, in addition to supplying the data points for figure 2, includes the high-low range of expenditures in both current and adjusted dollars for the ten year period, fiscal year 1979 through fiscal year 1980. The CPI conversion factors, included in table H, were used to adjust prior year current dollars to the fiscal year 1980 standard.

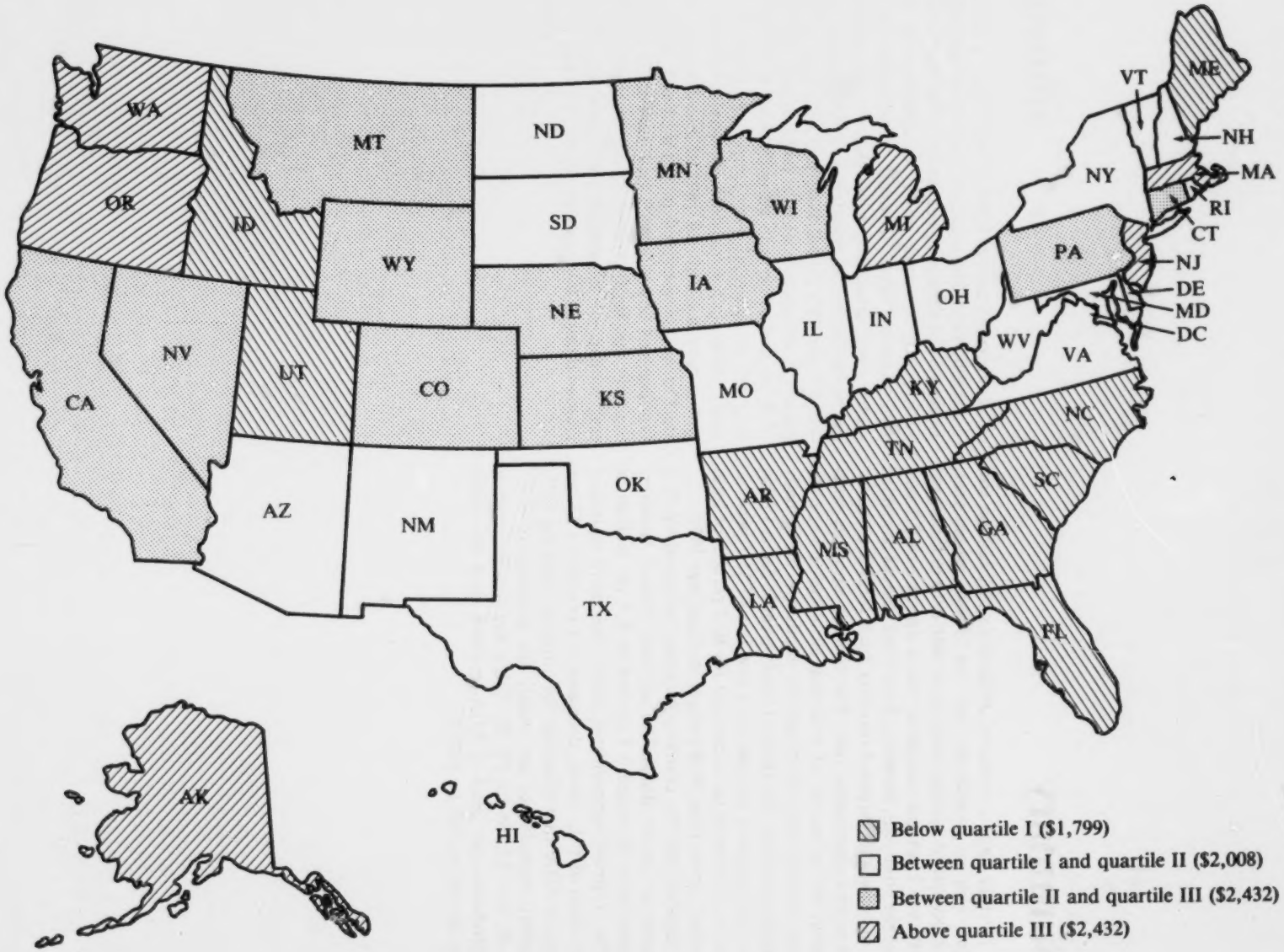
In current dollars, expenditures for education increased 152 percent from fiscal year 1971 through fiscal year 1980 or an average of 16.9 percent per year. However, after adjusting for inflation using the CPI, the national average of expenditures increased by 54.7 percent over the period or an average of 6.1 percent per year. Measured in both current and adjusted dollars, expenditures for the lowest expenditure States had the least overall percentage change and the smallest average change per year when compared with the national averages. (See table H).

The geographic distribution of State average expenditures per pupil in ADA is presented by quartile in figure 3. Quartile points divide a distribution into four equal parts about the middle value. States whose spending was below the first quartile tend to be grouped in the Southeast with the exception of Idaho, Utah, and Maine. The Southwest, Midwest, and North Central states were generally in the interquartile range (between quartile III and quartile I). Expenditures were highest in the Northeast and Northwest (above quartile III). There are many factors which cause differences in expenditure per pupil ratios which are beyond the explanatory power of the data analyzed.

Table H—Average, lowest, and highest State averages of current expenditures per pupil (as reported for administration of P.L. 81-874 and P.L. 89-10) in dollars adjusted and unadjusted for CPI: 50 States and D.C., fiscal years 1971—1980

Fiscal year ending	Current dollars			Adjusted dollars			CPI conversion factors
	Lowest State average	U.S. average	Highest State average	Lowest State average	U.S. average	Highest State average	
1971	$ 470	$ 860	$1,487	$ 919	$1,681	$2,906	1.9546
1972	533	926	1,596	1,006	1,747	3,011	1.8866
1973	595	1,020	1,689	1,079	1,850	3,063	1.8134
1974	668	1,132	1,964	1,112	1,885	3,269	1.6644
1975	756	1,294	2,300	1,133	1,940	3,337	1.4988
1976	874	1,431	2,836	1,223	2,002	3,969	1.3995
1977	988	1,561	3,227	1,307	2,065	4,269	1.3228
1978	1,087	1,738	3,488	1,347	2,155	4,323	1.2395
1979	1,207	1,919	3,964	1,369	2,175	4,492	1.1331
1980	1,422	2,168	4,548	1,422	2,168	4,548	1.0000
Total percent change	152.0	202.6	205.9	30.0	54.7	56.5	
Average percent change	16.9	22.5	22.9	3.2	6.1	6.3	

Figure 3—State average current expenditures per pupil for operation of public elementary and secondary schools, by quartile (as reported for administration of P.L. 81-874 and P.L. 89-10), fiscal year 1980



Summary

Average daily attendance declined to 38.3 million students which is comparable with the 1964-65 school year. The percent of increase from fiscal year 1979 to fiscal year 1980 was 2 percent compared with a decrease of 2.5 percent the prior year. Revenues from State sources continued to increase and exceeded revenues from local sources for the second consecutive year. This trend is especially noteworthy in the period of declining enrollments since the State grants-in-aid is paid only for pupils who are actually attending school. The share of total revenues derived from the local property tax reached a new low of 35.1 percent. The local property tax accounted for 80.8 percent of local revenue, down from 86.6 percent in fiscal year 1979.

Expenditures for current operations increased by 12.5 percent in current dollars. In adjusted dollars, however, expenditures decreased 0.7 percent or $15 per student in ADA. Current expenditures, under the more restricted definition of P.L. 89-10, decreased 0.3 percent or $7 per pupil in ADA after adjusting for inflation using the CPI. Current expenditures per pupil, for purposes of P.L. 89-10, were $2,168 for FY 80. This is the first decrease in expenditures per pupil in ADA reported since this series was started in 1968 by NCES.

Appendix

Statistics are presented by State in total amounts and in ratios for each State; e.g., revenues and expenditures per pupil in average daily attendance by source of revenue or function of expenditures. These data are the primary sources of comparable, financial State summary data among States for revenues and expenditures. Data collection is a cooperative and mutually beneficial effort between NCES and the Chief State School Officers. The expenditure data are certified in order to assist the Secretary of Education in administering the provisions of P.L. 81-874. Data for this report were furnished by the state education agencies and the District of Columbia. These statistics were collected in 1981 for the fiscal year ending June 30, 1980. Two forms from the Common Core of Data (CCD) were used: Part VIII Revenues and Expenditures for Public Elementary and Secondary, fiscal year 1980 and Part IX Miscellaneous State Aggregates for School Year 1979-80. In all tables, details may not add to totals because of rounding.

Table 1—Total receipts of local public elementary and secondary agencies, by source and by State: Fiscal year 1980

(In thousands of dollars)

State	Total receipts	Revenue receipts				Non-revenue receipts
		Total	Federal	State	Local	
1	2	3	4	5	6	7
50 States and DC	$100,554,684	$96,881,165	$9,503,537	$45,348,814	$42,028,813	$3,673,519
Alabama	1,250,219	1,209,941	147,145	771,521	291,275	40,277
Alaska	416,625	416,625	38,939	300,275	77,411	0
Arizona	1,215,563	1,212,898	148,434	467,528	596,936	2,664
Arkansas	737,739	692,731	114,914	337,994	239,824	45,008
California	10,568,591	10,314,157	1,099,332	6,839,343	2,375,482	254,435
Colorado	1,603,698	1,498,341	96,668	608,987	792,686	105,357
Connecticut	1,217,397	1,217,397	85,822	326,847	804,728	0
Delaware	301,105	295,859	37,055	190,911	67,893[1]	5,246
District of Columbia	310,731	310,731	68,242	0	242,489	0
Florida	3,297,885	3,265,119	367,634	1,836,027	1,061,458	32,766
Georgia	1,991,262	1,930,334	272,377	1,043,025	614,932	60,929
Hawaii	395,652	365,163	55,918	309,244	0	30,489
Idaho	389,321	360,428	34,482	208,385	117,561	28,892
Illinois	4,770,742	4,613,598	384,575	1,755,999	2,473,023	157,144
Indiana	1,998,323	1,934,394	161,019	1,025,118	748,257	63,929
Iowa	1,326,335	1,304,273	83,422	508,810	712,041	22,062
Kansas	1,082,519	1,043,269	71,781	444,501	526,986	39,250
Kentucky	1,107,143	1,092,307	174,707	700,888	216,712	14,836
Louisiana	1,581,307	1,524,529	223,104	834,888	466,537	56,778
Maine	408,246	408,246	40,527	183,167	184,552	0
Maryland	2,001,408	1,991,296	168,882	770,253	1,052,151	10,112
Massachusetts	3,255,662	3,246,262	210,451	1,093,958	1,941,853	9,400
Michigan	4,955,906	4,879,880	349,179	1,930,132	2,600,569	76,026
Minnesota	2,238,117	2,112,596	123,907	1,210,736	777,953	125,521
Mississippi	752,562	728,945	182,672	408,378	137,895	23,617
Missouri	1,832,251	1,771,415	188,333	643,923	939,159	60,836
Montana	413,342	400,879	37,537	192,655	170,687	12,463
Nebraska	680,882	647,166	49,455	108,020	489,691	33,716
Nevada	380,278	301,773	20,100	155,271	126,402	78,505
New Hampshire	339,572	326,470	21,683	26,887	277,900	13,102
New Jersey	4,118,571	4,118,571	271,261	1,490,648	2,356,662	0
New Mexico	659,868	620,863	102,762	394,600	123,501	39,005
New York	9,540,439	9,479,242	776,950	3,605,453	5,096,839	61,197
North Carolina	2,043,876	2,012,910	278,427	2,217,699	516,784	30,966
North Dakota	276,820	270,395	30,257	119,304	120,834	6,425
Ohio	4,666,595	4,344,514	334,147	1,990,318	2,020,049	322,081
Oklahoma	1,319,899	1,245,930	175,230	693,736	376,964	73,969
Oregon	1,352,570	1,226,967	118,379	412,249	696,338	125,603
Pennsylvania	5,464,736	5,153,340	511,119	2,115,837	2,526,384	311,396
Rhode Island	364,827	364,521	37,560	119,319	207,642	306
South Carolina	1,016,301	986,629	175,992	444,383	366,254	29,671
South Dakota	280,868	274,355	42,384	63,191	168,790	6,503
Tennessee	1,390,889	1,273,531	196,082	537,402	540,048	117,358
Texas	6,482,058	5,862,345	680,365	2,878,079	2,303,900	619,713
Utah	702,423	653,027	55,247	340,425	257,355	49,396
Vermont	220,646	218,715	19,147	62,766	136,802	1,931
Virginia	2,198,838	2,116,256	233,071	837,529	1,045,656	82,583
Washington	2,227,162	2,132,139	191,930	1,480,974	459,236	95,023
West Virginia	764,997	735,579	81,570	433,141	220,868	29,418
Wisconsin	2,354,687	2,109,449	118,496	787,595	1,203,358	245,238
Wyoming	287,233	264,850	14,861	90,494	159,495	22,383

[1]A portion of the Congressional appropriation for D.C. governmental operations is included here.

Table 2—Revenues of local public elementary and secondary agencies, by source and by State: Fiscal year 1980

(In thousands of dollars)

State	Source						
	State			Local			
	Total	Restricted Grants in Aid	Unrestricted Grants in Aid	Total	Intermediate	Property Tax	Other Sources
1	2	3	4	5	6	7	8
50 States and DC	$45,348,814	$11,116,001	$34,232,813	$42,028,813	$667,961	$33,939,472	$7,421,380
Alabama	771,521	771,521	0	291,275	0	114,140	177,135
Alaska	300,275	0	300,275[1]	77,411	0	0	77,411[2]
Arizona	467,528	0	467,528	596,936	1,722	458,152	137,063
Arkansas	337,994	37,473	300,521	239,824	2,075	221,977	15,771
California	6,839,343	1,007,073	5,832,270	2,375,482	218,710	1,873,680	283,091
Colorado	608,987	77,286	531,701	792,686	713	608,454	183,518
Connecticut	326,847	106,337	220,509	804,728	0	798,517	6,212
Delaware	190,911	190,911	.	67,893	.	61,016	6,877
District of Columbia	0	0	0	242,489	2,941	45,514[3]	194,034[3]
Florida	1,836,027	421,625	1,414,402	1,061,458	0	865,813	195,645
Georgia	1,043,025	0	1,043,025[1]	614,932	0	435,043	179,888
Hawaii	309,244	309,244	0	0	0	0	0
Idaho	208,385	43,057	165,329	117,561	4,730	90,501	22,330
Illinois	1,755,999	277,829	1,478,171	2,473,023	0	2,392,745	80,278
Indiana	1,025,118	0	1,025,118	748,257	4,537	562,081	181,639
Iowa	508,810	44,121	464,688	712,041	1,601	665,349	45,091
Kansas	444,501	105,246	339,255	526,986	753	439,833	86,401
Kentucky	700,888	42,663	658,225	216,712	0	147,453	69,259
Louisiana	834,888	97,157	737,730	466,537	0	112,312	354,224
Maine	183,167	0	183,167	184,552	0	181,752	2,800
Maryland	770,253	0	770,253[1]	1,052,161	0	0	1,052,161
Massachusetts	1,093,958	168,707	925,250	1,941,853	0	1,863,636	78,218
Michigan	1,930,132	1,930,132	0	2,600,569	4,752	2,380,379	215,437
Minnesota	1,210,736	144,376	1,066,360	777,953	11,748	638,087	128,118
Mississippi	408,378	381,372	27,006	137,895	993	116,326	20,576
Missouri	643,923	643,923	0	939,159	98,004	670,560	170,595
Montana	192,655	6,623	186,032	170,687	32,794	119,370	18,523
Nebraska	108,020	31,186	76,834	489,691	19,673	452,642	17,376
Nevada	155,271	350	154,921	126,402	0	53,120	73,282
New Hampshire	26,887	19,201	7,686	277,900	0	265,544	12,356
New Jersey	1,490,648	183,836	1,306,812	2,356,662	0	2,303,710	52,952
New Mexico	394,600	51,568	343,032	123,501	0	51,445	72,056
New York	3,605,453	55,343	3,550,111	5,096,839	0	4,792,472	304,367
North Carolina	1,217,699	84,577	1,133,122	516,784	0	393,522	123,262
North Dakota	119,304	8,715	110,589	120,834	23,667	87,775	9,392
Ohio	1,990,318	371,083	1,619,235	2,020,049	0	1,911,031	109,019
Oklahoma	693,736	357,970	335,766	376,964	28,971	319,236	28,757
Oregon	412,249	14,972	397,277	696,338	28,991	602,655	64,692
Pennsylvania	2,115,837	657,974	1,457,863	2,526,384	0	1,844,905	681,479
Rhode Island	119,319	3,490	115,828	207,642	0	201,135	6,507
South Carolina	444,383	443,058	1,325	366,254	10,163	268,505	87,586
South Dakota	63,191	3,879	59,312	168,790	3,407	149,650	15,733
Tennessee	537,402	76,774	460,628	540,048	0	286,253	253,795
Texas	2,878,079	0	2,878,079	2,303,900	14,782	2,062,809	226,310
Utah	340,425	340,425	0	257,355	0	202,788	54,567
Vermont	62,766	22,766	40,000	136,802	0	129,981	6,821
Virginia	837,529	642,399	195,130	1,045,656	0	29,365	1,016,291
Washington	1,480,974	374,532	1,106,442	459,236	95,080	285,707	78,448
West Virginia	433,141	432,994	147	220,868	221	180,806	39,841
Wisconsin	787,595	132,233	655,362	1,203,358	3,660	1,103,522	96,176
Wyoming	90,494	0	90,494	159,495	53,270	98,207	8,018

[1]Includes Restricted Grants-in-Aid.
[2]An estimated (NCES) 13% of this amount derives from local property tax.
[3]Property tax is estimated. "Other Local Sources" includes a portion of the Congressional Appropriation for D.C. governmental operations.

Table 3—Average daily attendance and revenue per pupil for public elementary and secondary education, by source and by State: Fiscal year 1980

State	Average daily attendance (ADA)	Revenue per pupil							
		Total		Federal		State		Local	
		Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9	10
50 States and DC	38,289	$2,530	100.0	$248	9.8	$1,184	46.8	$1,098	43.4
Alabama	711	1,701	100.0	207	12.2	1,084	63.8	409	24.1
Alaska	80	5,211	100.0	487	9.3	3,756	72.1	968	18.6
Arizona	482	2,517	100.0	308	12.2	970	38.5	1,239	49.2
Arkansas	424	1,635	100.0	271	16.6	798	48.8	566	34.6
California	4,045	2,550	100.0	272	10.7	1,691	66.3	587	23.0
Colorado	513	2,918	100.0	188	6.5	1,186	40.6	1,544	52.9
Connecticut	507	2,399	100.0	169	7.0	644	26.8	1,586	66.1
Delaware	94	3,145	100.0	394	12.5	2,030	64.5	722	22.9
District of Columbia	92	3,393	100.0	745	22.0	0	0.0	2,648	78.0
Florida	1,464	2,230	100.0	251	11.3	1,254	56.2	725	32.5
Georgia	989	1,951	100.0	275	14.1	1,054	54.0	621	31.9
Hawaii	152	2,409	100.0	369	15.3	2,040	84.7	0	0.0
Idaho	189	1,905	100.0	182	9.6	1,101	57.8	621	32.6
Illinois	1,770	2,606	100.0	217	8.3	992	38.1	1,397	53.6
Indiana	983	1,967	100.0	164	8.3	1,042	53.0	761	38.7
Iowa	510	2,557	100.0	164	6.4	998	39.0	1,396	54.6
Kansas	382	2,731	100.0	188	6.9	1,164	42.6	1,379	50.5
Kentucky	620	1,762	100.0	282	16.0	1,131	64.2	350	19.8
Louisiana	728	2,095	100.0	307	14.6	1,147	54.8	641	30.6
Maine	211	1,931	100.0	192	9.9	866	44.9	873	45.2
Maryland	686	2,901	100.0	246	8.5	1,122	38.7	1,533	52.8
Massachusettes	936	3,468	100.0	225	6.5	1,169	33.7	2,075	59.8
Michigan	1,758	2,775	100.0	199	7.2	1,098	39.6	1,479	53.3
Minnesota	749	2,822	100.0	166	5.9	1,617	57.3	1,039	36.8
Mississippi	454	1,604	100.0	402	25.1	899	56.0	303	18.9
Missouri	777	2,279	100.0	242	10.6	828	36.4	1,208	53.0
Montana	145	2,772	100.0	260	9.4	1,332	48.1	1,180	42.6
Nebraska	271	2,392	100.0	183	7.6	399	16.7	1,810	75.7
Nevada	135	2,235	100.0	149	6.7	1,150	51.5	936	41.9
New Hampshire	154	2,117	100.0	141	6.6	174	8.2	1,802	85.1
New Jersey	1,140	3,612	100.0	238	6.6	1,307	36.2	2,067	57.2
New Mexico	253	2,450	100.0	405	16.6	1,557	63.0	487	19.9
New York	2,530	3,746	100.0	307	8.2	1,425	18.0	2,014	53.8
North Carolina	1,072	1,877	100.0	260	13.8	1,136	60.5	482	25.7
North Dakota	119	2,272	100.0	254	11.2	1,003	44.1	1,016	44.7
Ohio	1,849	2,349	100.0	181	7.7	1,076	45.8	1,092	46.5
Oklahoma	548	2,273	100.0	320	14.1	1,266	55.7	688	30.3
Oregon	419	2,931	100.0	283	9.6	985	33.6	1,664	56.8
Pennsylvania	1,809	2,849	100.0	283	9.9	1,170	41.1	1,397	49.0
Rhode Island	139	2,619	100.0	270	10.3	857	32.7	1,492	57.0
South Carolina	570	1,732	100.0	309	17.8	780	45.0	643	37.1
South Dakota	125	2,196	100.0	339	15.4	506	23.0	1,351	61.5
Tennessee	807	1,579	100.0	243	15.4	666	42.2	669	42.4
Texas	2,609	2,247	100.0	261	11.6	1,103	49.1	883	39.3
Utah	313	2,088	100.0	177	8.5	1,088	52.1	823	39.4
Vermont	95	2,301	100.0	201	8.8	660	28.7	1,439	62.5
Virginia	955	2,216	100.0	244	11.0	877	39.6	1,095	49.4
Washington	711	2,999	100.0	270	9.0	2,083	69.5	646	21.5
West Virginia	353	2,082	100.0	231	11.1	1,226	58.9	625	30.0
Wisconsin	771	2,738	100.0	154	5.6	1,022	37.3	1,562	57.0
Wyoming	89	2,960	100.0	166	5.6	1,011	34.2	1,783	60.2

Table 4—Local revenue per pupil for public elementary and secondary education, by source and by State: Fiscal year 1980

State	Revenue per pupil							
	Total local		Intermediate		Local property tax		Other local	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9
50 States and DC	$1,098	100.0	$17	1.6	$886	80.8	$194	17.7
Alabama	409	100.0	0	0.0	160	39.2	249	60.8
Alaska	968	100.0	0	0.0	0	0.0	968	100.0
Arizona	1,239	100.0	4	0.3	951	76.8	284	23.0
Arkansas	566	100.0	5	0.9	524	92.6	37	6.6
California	587	100.0	54	9.2	463	78.9	70	11.9
Colorado	1,544	100.0	1	0.1	1,185	76.8	357	23.2
Connecticut	1,586	100.0	0	0.0	1,574	99.2	12	0.8
Delaware	722	100.0	.	.	649	89.9	73	10.1
District of Columbia	2,648	100.0	32	1.2	497	18.8	2,119	80.0
Florida	725	100.0	0	0.0	591	81.6	134	18.4
Georgia	621	100.0	0	0.0	440	70.7	182	29.3
Hawaii	0	100.0	0	.	0	.	0	.
Idaho	621	100.0	25	4.0	478	77.0	118	19.0
Illinois	1,397	100.0	0	0.0	1,352	96.8	45	3.2
Indiana	761	100.0	5	0.6	572	75.1	185	24.3
Iowa	1,396	100.0	3	0.2	1,304	93.4	88	6.3
Kansas	1,379	100.0	2	0.1	1,151	83.5	226	16.4
Kentucky	350	100.0	0	0.0	238	68.0	112	32.0
Louisiana	641	100.0	0	0.0	154	24.1	487	75.9
Maine	873	100.0	0	0.0	860	98.5	13	1.5
Maryland	1,533	100.0	0	0.0	0	0.0	1,533	100.0
Massachusetts	2,075	100.0	0	0.0	1,991	96.0	84	4.0
Michigan	1,479	100.0	3	0.2	1,354	91.5	123	8.3
Minnesota	1,039	100.0	16	1.5	852	82.0	171	16.5
Mississippi	303	100.0	2	0.7	256	84.4	45	14.9
Missouri	1,208	100.0	126	10.4	863	71.4	219	18.2
Montana	1,180	100.0	227	19.2	825	69.9	128	10.9
Nebraska	1,810	100.0	73	4.0	1,673	92.4	64	3.5
Nevada	936	100.0	0	0.0	393	42.0	543	58.0
New Hampshire	1,802	100.0	0	0.0	1,722	95.6	80	4.4
New Jersey	2,067	100.0	0	0.0	2,021	97.8	46	2.2
New Mexico	487	100.0	0	0.0	203	41.7	284	58.3
New York	2,014	100.0	0	0.0	1,894	94.0	120	6.0
North Carolina	482	100.0	0	0.0	367	76.1	115	23.9
North Dakota	1,016	100.0	199	19.6	738	72.6	79	7.8
Ohio	1,092	100.0	0	0.0	1,033	94.6	59	5.4
Oklahoma	688	100.0	53	7.7	582	84.7	52	7.6
Oregon	1,664	100.0	69	4.2	1,440	86.5	155	9.3
Pennsylvania	1,397	100.0	0	0.0	1,020	73.0	377	27.0
Rhode Island	1,492	100.0	0	0.0	1,445	96.9	47	3.1
South Carolina	643	100.0	18	2.8	471	73.3	154	23.9
South Dakota	1,351	100.0	27	2.0	1,198	88.7	126	9.2
Tennessee	669	100.0	0	0.0	355	53.0	315	47.0
Texas	883	100.0	6	0.6	791	89.5	87	9.8
Utah	823	100.0	0	0.0	648	78.8	174	21.2
Vermont	1,439	100.0	0	0.0	1,368	95.0	72	5.0
Virginia	1,095	100.0	0	0.0	31	2.8	1,064	97.2
Washington	646	100.0	134	20.7	402	62.2	110	17.1
West Virginia	625	100.0	1	0.1	512	81.9	113	18.0
Wisconsin	1,562	100.0	5	0.3	1,432	91.7	125	8.0
Wyoming	1,783	100.0	595	33.4	1,098	61.6	90	5.0

Table 5—Total outlays for public elementary and secondary education, by major purpose and by State: Fiscal year 1980

State	Total outlays	By State & other agencies	Local level outlays				
			Total	Current operations	Comm. services	Debt service	Capital outlay
1	2	3	4	5	6	7	8
50 States and DC	99,772,126	4,684,900	95,087,227	82,189,944	572,832	5,818,283	6,506,167
Alabama	1,219,831	137,881	1,081,950	978,741	945	20,421	81,843
Alaska	420,830	16,229	404,601	356,218	0	36,284	12,100
Arizona	1,212,044	0	1,212,044	946,655	0	73,627	191,762
Arkansas	799,286	44,551	754,735	618,095	887	40,665	95,088
California	10,019,577	329,547	9,690,030	8,836,549	55,768	438,772	358,941
Colorado	1,501,881	0	1,501,881	1,246,292	2	86,314	169,273
Connecticut	1,330,178	0	1,330,178	1,217,397	12,986	75,923	23,873
Delaware	302,354	35,787	266,567	231,452	2,936	27,001	5,178
District of Columbia	301,295	0	301,295	300,743	0	0	552
Florida	3,123,559	0	3,123,559	2,735,819	29,002	124,675	234,063
Georgia	1,852,713	65,473	1,787,241	1,545,969	0	62,233	179,039
Hawaii	389,784	0	389,784	356,618	0	2,241	30,924
Idaho	365,138	29,926	335,212	279,888	319	14,372	40,633
Illinois	5,156,504	268,860	4,887,645	4,311,690	41,483	285,762	248,711
Indiana	2,277,143	140,949	2,136,194	1,731,088	15,169	149,481	240,456
Iowa	1,333,725	71,595	1,262,130	1,119,636	2,957	49,717	89,820
Kansas	933,650	25,592	908,057	799,037	5,456	37,826	65,739
Kentucky	1,171,500	80,466	1,091,034	975,900	505	58,265	56,364
Louisiana	1,492,955	42,247	1,450,708	1,246,590	2,515	76,840	124,763
Maine	445,796	28,743	417,052	341,860	6,405	51,519	17,269
Maryland	2,018,919	145,271	1,873,648	1,631,965	9,742	91,820	140,120
Massachusetts	2,917,638	143,729	2,773,908	2,491,736	12,937	219,153	50,082
Michigan	5,207,777	765,768	4,442,009	3,864,102	35,562	277,391	264,953
Minnesota	2,131,016	144,376	1,986,640	1,649,783	48,161	127,894	160,802
Mississippi	825,550	0	825,550	760,845	3,319	5,200	56,186
Missouri	1,690,573	0	1,690,573	1,516,621	22,431	75,302	76,218
Montana	423,655	0	423,655	353,388	0	17,763	52,503
Nebraska	683,971	20,942	663,028	559,625	151	49,460	53,792
Nevada	357,791	0	357,791	278,670	0	31,007	48,115
New Hampshire	331,044	431	330,613	291,925	0	21,007	17,681
New Jersey	3,979,344	393,117	3,586,227	3,235,598	13,160	204,772	132,697
New Mexico	631,938	6,602	625,336	509,109	2,362	27,836	86,029
New York	9,760,428	0	9,760,428	8,733,685	32,700	655,221	338,822
North Carolina	1,998,651	171,822	1,826,829	1,709,769	5,612	0	111,448
North Dakota	260,188	0	260,188	229,539	421	15,908	14,319
Ohio	4,400,361	0	4,400,361	3,853,473	54,757	317,438	174,693
Oklahoma	1,237,132	79,673	1,157,459	975,488	1,902	54,799	125,270
Oregon	1,331,965	25,308	1,306,657	1,099,220	3,949	55,073	148,416
Pennsylvania	5,512,720	327,217	5,185,503	4,260,350	50,160	692,437	182,556
Rhode Island	378,813	8,602	370,211	345,204	1,813	20,817	2,377
South Carolina	1,150,627	148,747	1,001,879	834,187	6,781	41,729	119,182
South Dakota	243,604	0	243,604	237,235	40	6,142	186
Tennessee	1,493,006	113,831	1,379,175	1,191,520	8,230	38,312	141,114
Texas	6,305,152	617,888	5,687,263	4,417,583	23,229	420,831	825,621
Utah	720,387	2,830	717,558	510,188	11,499	42,183	153,688
Vermont	251,364	0	251,364	189,517	36	49,158	12,654
Virginia	2,224,882	102,587	2,122,295	1,790,450	11,252	138,488	182,106
Washington	2,238,230	121,750	2,116,480	1,709,355	3,748	86,194	317,183
West Virginia	778,816	26,563	752,253	652,080	5,454	17,475	77,244
Wisconsin	2,328,163	0	2,328,163	1,907,543	25,617	283,772	111,231
Wyoming	308,681	0	308,681	223,953	471	21,766	62,491

Table 6—Outlays for public elementary and secondary education by local education agencies for debt service and capital outlays, by State: Fiscal year 1980

State	Debt service				Capital outlays		
	Total	Interest	Other debt service	Principal	Total	Land & build	Equipment
1	2	3	4	5	6	7	8
50 States and DC	5,818,283	1,859,666	581,873	3,376,744	6,506,167	5,237,291	1,268,876
Alabama	20,421	9,746	187	10,488	81,843	56,809	25,034
Alaska	36,284	21,331	0	14,952	12,100	11,047	1,053
Arizona	73,627	30,785	1,552	41,290	191,762	167,061	24,702
Arkansas	40,665	17,191	70	23,404	95,088	73,032	22,056
California	438,772	78,139	185,872	174,762	358,941	218,935	140,006
Colorado	86,314	38,565	273	47,477	169,273	132,414	36,859
Connecticut	75,923	24,374	141	51,408	23,873	11,612	12,261
Delaware	27,001	9,054	0	17,947	5,178	2,013	3,165
District of Columbia	0	0	0	0	552	0	552
Florida	124,675	48,232	918	75,524	234,063	217,565	16,498
Georgia	62,233	26,155	154	35,924	179,039	128,602	50,437
Hawaii	2,241	323	0	1,919	30,924	30,025	899
Idaho	14,372	7,539	63	6,770	40,633	31,459	9,174
Illinois	285,762	89,433	0	196,328	248,711	188,750	59,961
Indiana	149,481	6,832	119,923	22,726	240,456	225,597	14,859
Iowa	49,717	17,643	0	32,073	89,820	54,826	34,994
Kansas	37,826	15,942	41	21,843	65,739	37,859	27,880
Kentucky	58,265	34,100	0	24,165	56,364	31,267	25,097
Louisiana	76,840	37,578	897	38,364	124,763	92,631	32,132
Maine	51,519	8,748	1,398	41,373	17,269	11,370	5,898
Maryland	91,820	28,133	0	63,687	140,120	113,412	26,709
Massachusetts	219,153	73,716	0	145,437	50,082	31,499	18,584
Michigan	277,391	143,775	0	133,617	264,953	221,898	43,056
Minnesota	127,894	6,275	213	121,406	160,802	118,956	41,845
Mississippi	5,200	371	0	4,829	56,186	46,867	9,319
Missouri	75,302	28,752	0	46,550	76,218	69,282	6,936
Montana	17,763	6,191	0	11,572	52,503	52,503	0
Nebraska	49,460	14,553	0	34,907	53,792	38,104	15,688
Nevada	31,007	14,614	0	16,393	48,115	43,326	4,789
New Hampshire	21,007	5,699	8,157	7,151	17,681	14,775	2,906
New Jersey	204,772	81,713	0	123,059	132,697	94,384	38,313
New Mexico	27,836	5,874	0	21,962	86,029	71,633	14,396
New York	655,221	215,380	0	439,841	338,822	243,886	94,936
North Carolina	0	0	0	0	111,448	101,548	9,899
North Dakota	15,908	2,732	0	13,177	14,319	10,981	3,337
Ohio	317,438	71,225	0	246,213	174,693	109,422	65,271
Oklahoma	54,799	11,262	119	43,418	125,270	104,205	21,065
Oregon	55,073	24,233	216	30,623	148,416	124,638	23,778
Pennsylvania	692,437	191,604	254,069	246,764	182,556	145,472	37,083
Rhode Island	20,817	7,267	0	13,550	2,377	381	1,996
South Carolina	41,729	19,718	1,254	20,757	119,182	98,471	20,711
South Dakota	6,142	2,380	5	3,757	186	9	186
Tennessee	38,312	11,645	30	26,636	141,114	116,392	24,722
Texas	420,831	200,649	4,782	215,399	825,621	825,621	0
Utah	42,183	18,728	368	23,087	153,688	141,272	12,416
Vermont	49,158	5,082	0	44,076	12,654	8,928	3,726
Virginia	138,488	48,421	918	89,149	182,106	144,646	37,460
Washington	86,194	41,406	0	44,788	317,183	244,992	72,191
West Virginia	17,475	7,311	0	10,164	77,244	61,304	15,940
Wisconsin	283,772	40,221	251	243,299	111,231	80,540	30,690
Wyoming	21,766	9,027	0	12,739	62,491	35,079	27,412

Table 7—Current expenditures for public elementary or secondary education by local education agencies including and 1980

State	Total				Administration				Instruction[1]				Trans-	
	LEA + State & Other Agen.	%	LEA	%	LEA + State & Other Agen.	%	LEA	%	LEA + State & Other Agen.	%	LEA	%	LEA + State & Other Agen.	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
50 States and DC	$86,874,844	100	82,189,944	100	3,422,511	3.9	3,341,189	4.1	53,257,937	61.3	52,572,267	64.0	3,833,145	4.4
Alabama	1,116,622	100	978,741	100	27,180	2.4	27,180	2.8	686,972	61.5	679,092	69.4	43,237	3.9
Alaska	372,447	100	356,218	100	50,833	13.6	50,386	14.1	227,702	61.1	211,921	59.5	18,452	5.0
Arizona	946,655	100	946,655	100	35,731	3.8	35,731	3.8	610,998	64.5	610,998	64.5	40,757	4.3
Arkansas	662,646	100	618,095	100	23,661	3.6	23,661	3.8	412,989	62.3	408,271	66.1	29,156	4.4
California	9,166,096	100	8,836,549	100	200,816	2.2	200,816	2.3	6,071,536	66.2	5,813,368	65.8	152,211	1.7
Colorado	1,246,292	100	1,246,292	100	60,086	4.8	60,086	4.8	750,668	60.2	750,668	60.2	42,643	3.4
Connecticut	1,217,397	100	1,217,397	100	46,965	3.9	46,965	3.9	867,731	71.3	867,731	71.3	64,190	5.3
Delaware	267,239	100	231,452	100	12,709	4.8	12,709	5.5	152,295	57.0	152,295	65.8	17,340	6.5
District of Columbia	300,743	100	300,743	100	13,700	4.6	13,700	4.6	166,750	55.4	166,750	55.4	4,628	1.5
Florida	2,735,819	100	2,735,819	100	138,740	5.1	138,740	5.1	1,696,399	62.0	1,696,399	62.0	103,150	3.8
Georgia	1,611,441	100	1,545,969	100	37,937	2.4	37,937	2.5	996,571	61.8	996,571	64.5	75,389	4.7
Hawaii	356,618	100	356,618	100	23,438	6.6	23,438	6.6	222,991	62.5	222,991	62.5	8,407	2.4
Idaho	309,814	100	279,888	100	10,002	3.2	10,002	3.6	190,581	61.5	190,581	68.1	15,321	4.9
Illinois	4,580,550	100	4,311,690	100	186,553	4.1	186,553	4.3	2,733,970	59.7	2,723,181	63.2	172,073	3.8
Indiana	1,872,037	100	1,731,088	100	71,357	3.8	71,357	4.1	1,139,878	60.9	1,139,878	65.8	92,610	4.9
Iowa	1,191,231	100	1,119,636	100	44,757	3.8	40,955	3.7	741,372	62.2	684,171	61.1	51,193	4.3
Kansas	824,629	100	799,037	100	31,021	3.8	31,021	3.9	516,252	62.6	516,252	64.6	44,357	5.4
Kentucky	1,056,366	100	975,900	100	25,998	2.5	25,998	2.7	670,911	63.5	659,885	67.6	70,687	6.7
Louisiana	1,288,837	100	1,246,590	100	38,042	3.0	38,042	3.1	825,735	64.1	783,488	62.9	95,272	7.4
Maine	370,603	100	341,860	100	11,348	3.1	11,348	3.3	215,751	58.2	215,751	63.1	23,876	6.4
Maryland	1,777,236	100	1,631,965	100	41,015	2.3	41,015	2.5	1,090,845	61.4	1,090,845	66.8	85,490	4.8
Massachusetts	2,635,465	100	2,491,736	100	97,576	3.7	97,576	3.9	1,685,033	63.9	1,685,033	67.6	107,565	4.1
Michigan	4,629,870	100	3,864,102	100	222,074	4.8	192,432	5.0	2,596,570	56.1	2,518,046	65.2	202,057	4.4
Minnesota	1,794,159	100	1,649,783	100	77,835	4.3	60,737	3.7	1,047,560	58.4	1,047,560	63.5	116,803	6.5
Mississippi	760,845	100	760,845	100	68,364	9.0	68,364	9.0	483,003	63.5	483,003	63.5	43,733	5.7
Missouri	1,516,621	100	1,516,621	100	58,579	3.9	58,579	3.9	968,805	63.9	968,805	63.9	89,219	5.9
Montana	353,388	100	353,388	100	12,408	3.5	12,408	3.5	221,210	62.6	221,210	62.6	17,429	4.9
Nebraska	580,568	100	559,625	100	67,509	11.6	64,081	11.5	379,707	65.4	367,805	65.7	27,171	4.7
Nevada	278,670	100	278,670	100	6,724	2.4	6,724	2.4	168,810	60.6	168,810	60.6	11,910	4.3
New Hampshire	292,356	100	291,925	100	16,374	5.6	16,032	5.5	179,281	61.3	179,227	61.4	16,052	5.5
New Jersey	3,628,715	100	3,235,598	100	148,778	4.1	148,778	4.6	2,015,389	55.5	2,012,889	62.2	154,935	4.3
New Mexico	515,711	100	509,109	100	15,257	3.0	15,257	3.0	315,867	61.2	309,266	60.7	27,074	5.2
New York	8,733,685	100	8,733,685	100	275,476	3.2	275,476	3.2	4,947,641	56.7	4,947,641	56.7	508,804	5.8
North Carolina	1,881,591	100	1,709,769	100	52,414	2.8	52,414	3.1	1,196,270	63.6	1,185,625	69.3	68,042	3.6
North Dakota	229,539	100	229,539	100	8,696	3.8	8,696	3.8	139,444	60.7	139,444	60.7	17,703	7.7
Ohio	3,853,473	100	3,853,473	100	274,989	7.1	274,989	7.1	2,457,494	63.8	2,457,494	63.8	169,694	4.4
Oklahoma	1,055,161	100	975,488	100	38,296	3.6	38,296	3.9	623,871	59.1	617,050	63.3	46,867	4.4
Oregon	1,124,528	100	1,099,220	100	47,955	4.3	47,955	4.4	655,169	58.3	633,083	57.6	50,339	4.5
Pennsylvania	4,587,567	100	4,260,350	100	153,953	3.4	153,953	3.6	2,571,191	56.0	2,533,547	59.5	223,323	4.9
Rhode Island	353,806	100	345,204	100	9,479	2.7	9,479	2.7	229,955	65.0	229,955	66.6	12,993	3.7
South Carolina	982,934	100	834,187	100	81,802	8.3	81,802	9.8	562,350	57.2	552,884	66.3	51,585	5.2
South Dakota	237,235	100	237,235	100	14,574	6.1	14,574	6.1	160,767	67.8	160,767	67.8	13,211	5.6
Tennessee	1,305,351	100	1,191,520	100	25,210	1.9	25,210	2.1	792,084	60.7	792,084	66.5	61,746	4.7
Texas	5,035,471	100	4,417,583	100	281,268	5.6	281,268	6.4	3,335,626	66.2	3,246,841	73.5	142,058	2.8
Utah	513,018	100	510,188	100	9,149	1.8	9,149	1.8	309,201	60.3	306,372	60.1	15,345	3.0
Vermont	189,517	100	189,517	100	7,828	4.1	7,828	4.1	106,165	56.0	106,165	56.0	11,575	6.1
Virginia	1,893,037	100	1,790,450	100	41,182	2.2	41,182	2.3	1,172,659	61.9	1,172,659	65.5	97,506	5.2
Washington	1,831,105	100	1,709,355	100	58,579	3.2	58,579	3.4	1,206,319	65.9	1,206,319	70.6	104,801	5.7
West Virginia	678,643	100	652,080	100	46,491	6.9	19,928	3.1	416,544	61.4	416,544	63.9	52,946	7.8
Wisconsin	1,907,543	100	1,907,543	100	51,641	2.7	51,641	2.7	1,202,876	63.1	1,202,876	63.1	109,901	5.8
Wyoming	223,953	100	223,953	100	20,162	9.0	20,162	9.0	122,176	54.6	122,176	54.6	10,317	4.6

[1] States using newer classification systems include the expenditure for the principal's office in administration.

excluding expenditures by States and other agencies for and on behalf of LEAs, by function and by State: Fiscal year

portation		Plant				Pupil service				Fixed charges				State
LEA	%	LEA + State & Other Agen.	%	LEA	%	LEA + State & Other Agen.	%	LEA	%	LEA + State & Other Agen.	%	LEA	%	
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
$3,775,712	4.6	9,744,785	11.2	9,733,128	11.8	4,822,532	5.6	4,504,209	5.5	11,793,934	13.6	8,263,439	10.1	... 50 States and DC
43,237	4.4	90,229	8.1	90,229	9.2	92,609	8.3	92,609	9.5	176,394	15.8	46,394	4.7	..... Alabama
18,452	5.2	68,888	18.5	68,888	19.3	6,571	1.8	6,571	1.8	0	0.0	0	0.0	..... Alaska
40,757	4.3	173,865	18.4	173,865	18.4	29,782	3.1	29,782	3.1	55,522	5.9	55,522	5.9	..... Arizona
29,156	4.7	62,245	9.4	62,245	10.1	57,285	8.6	57,285	9.3	77,310	11.7	37,477	6.1	..... Arkansas
145,937	1.7	843,617	9.2	843,617	9.5	349,325	3.8	345,074	3.9	1,548,591	16.9	1,487,737	16.8	..... California
42,643	3.4	165,034	13.2	165,034	13.2	92,491	7.4	92,491	7.4	135,368	10.9	135,368	10.9	..... Colorado
64,190	5.3	161,782	13.3	161,782	13.3	76,728	6.3	76,728	6.3	0	0.0	0	0.0	..... Connecticut
16,753	7.2	33,474	12.5	33,474	14.5	12,237	4.6	6,098	2.6	39,184	14.7	10,123	4.4	..... Delaware
4,628	1.5	45,754	15.2	45,754	15.2	30,110	10.0	30,110	10.0	39,801	13.2	39,801	13.2	.. District of Columbia
103,150	3.8	287,891	10.5	287,891	10.5	145,321	5.3	145,321	5.3	364,319	13.3	364,319	13.3	..... Florida
75,389	4.9	184,392	11.4	184,392	11.9	137,566	8.5	137,566	8.9	179,585	11.1	114,113	7.4	..... Georgia
8,407	2.4	29,259	8.2	29,259	8.2	28,116	7.9	28,116	7.9	44,407	12.5	44,407	12.5	..... Hawaii
15,321	5.3	34,301	11.1	34,301	12.3	17,864	5.8	17,864	6.4	41,745	13.5	11,819	4.2	..... Idaho
169,448	3.9	542,357	11.8	542,357	12.6	213,749	4.7	213,749	5.0	731,848	16.0	476,402	11.0	..... Illinois
92,610	5.3	256,948	13.7	256,948	14.8	77,923	4.2	77,923	4.5	223,321	12.5	92,372	5.3	..... Indiana
51,193	4.6	147,535	12.4	145,677	13.0	71,765	6.0	71,765	6.4	134,609	11.3	125,875	11.2	..... Iowa
44,357	5.6	99,155	12.0	99,155	12.4	46,226	5.6	46,226	5.8	87,618	10.6	62,026	7.8	..... Kansas
70,687	7.2	101,186	9.6	101,186	10.4	89,713	8.5	89,713	9.2	97,871	9.3	28,431	2.9	..... Kentucky
95,272	7.6	127,427	9.9	127,427	10.2	132,827	10.3	132,827	10.7	69,534	5.4	69,534	5.6	..... Louisiana
23,876	7.0	46,929	12.7	46,929	13.7	26,207	7.1	26,207	7.7	46,491	12.5	17,748	5.2	..... Maine
85,490	5.2	238,170	13.4	238,170	14.6	79,044	4.4	79,044	4.8	242,673	13.7	97,402	6.0	..... Maryland
107,565	4.3	320,172	12.1	320,172	12.8	160,927	6.1	160,927	6.5	264,192	10.0	120,463	4.8	..... Massachusetts
198,058	5.1	515,993	11.1	506,889	13.1	77,902	1.7	75,548	2.0	1,015,274	21.9	373,130	9.7	..... Michigan
116,803	7.1	182,926	10.2	182,926	11.1	122,592	6.8	122,592	7.4	246,444	13.7	119,165	7.2	..... Minnesota
43,733	5.7	65,907	8.7	65,907	8.7	99,836	13.1	99,836	13.1	0	0.0	0	0.0	..... Mississippi
89,219	5.9	194,927	12.9	194,927	12.9	88,113	5.8	88,113	5.8	116,980	7.7	116,980	7.7	..... Missouri
17,429	4.9	39,115	11.1	39,115	11.1	20,459	5.8	20,459	5.8	42,767	12.1	42,767	12.1	..... Montana
27,145	4.9	75,101	12.9	74,407	13.3	26,188	4.5	26,188	4.7	4,891	0.8	0	0.0	..... Nebraska
11,910	4.3	33,520	12.0	33,520	12.0	16,170	5.8	16,170	5.8	41,535	14.9	41,535	14.9	..... Nevada
16,016	5.5	34,101	11.7	34,101	11.7	22,426	7.7	22,426	7.7	24,123	8.3	24,123	8.3	..... New Hampshire
154,935	4.8	416,587	11.5	416,587	12.9	216,302	6.0	137,082	4.2	676,725	18.6	365,328	11.3	..... New Jersey
27,074	5.3	59,038	11.4	59,038	11.6	32,706	6.3	32,706	6.4	65,768	12.8	65,768	12.9	..... New Mexico
508,804	5.8	840,352	9.6	840,352	9.6	383,877	4.4	383,877	4.4	1,777,535	20.4	1,777,535	20.4	..... New York
68,042	4.0	163,073	8.7	163,073	9.5	141,992	7.5	141,992	8.3	259,801	13.8	98,624	5.8	..... North Carolina
17,703	7.7	29,311	12.8	29,311	12.8	9,446	4.1	9,446	4.1	24,939	10.9	24,939	10.9	..... North Dakota
169,684	4.4	479,097	12.4	479,097	12.4	192,919	5.0	192,919	5.0	279,280	7.2	279,280	7.2	..... Ohio
46,867	4.8	119,068	11.3	119,068	12.2	81,965	7.8	81,965	8.4	145,095	13.8	72,243	7.4	..... Oklahoma
49,755	4.5	130,783	11.6	130,783	11.9	54,726	4.9	53,647	4.9	185,556	16.5	183,997	16.7	..... Oregon
223,323	5.2	563,480	12.3	563,480	13.2	264,582	5.8	254,853	6.0	811,039	17.7	531,195	12.5	..... Pennsylvania
12,993	3.8	37,509	10.6	37,509	10.9	16,464	4.7	16,464	4.8	47,406	13.4	38,804	11.2	..... Rhode Island
13,886	1.7	96,424	9.8	96,424	11.6	89,191	9.1	89,191	10.7	101,583	10.3	0	0.0	..... South Carolina
13,211	5.6	29,338	12.4	29,338	12.4	19,346	8.2	19,346	8.2	0	0.0	0	0.0	..... South Dakota
61,746	5.2	129,335	9.9	129,335	10.9	104,496	8.0	104,496	8.8	192,481	14.7	78,650	6.6	..... Tennessee
136,455	3.1	567,380	11.3	567,380	12.8	401,189	8.0	185,639	4.2	307,950	6.1	0	0.0	..... Texas
15,343	3.0	56,267	11.0	56,267	11.0	27,904	5.4	27,904	5.5	95,152	18.5	95,152	18.7	..... Utah
11,575	6.1	26,287	13.9	26,287	13.9	13,789	7.3	13,789	7.3	23,872	12.6	23,872	12.6	..... Vermont
97,506	5.4	236,021	12.5	236,021	13.2	106,732	5.6	106,732	6.0	238,937	12.6	136,349	7.6	..... Virginia
104,801	6.1	251,103	13.7	251,103	14.7	88,126	4.8	88,126	5.2	122,177	6.7	427	0.0	..... Washington
52,946	8.1	76,471	11.3	76,471	11.7	45,269	6.7	45,269	6.9	40,921	6.0	40,921	6.3	..... West Virginia
109,901	5.8	209,893	11.0	209,893	11.0	64,871	3.4	64,871	3.4	268,362	14.1	268,362	14.1	..... Wisconsin
10,317	4.6	25,767	11.5	25,767	11.5	18,569	8.3	18,569	8.3	26,961	12.0	26,961	12.0	..... Wyoming

Table 8—Current expenditures for public elementary and secondary education by local education agencies including and by State: Fiscal year 1980

State	Total		Att. & Health		Food Services Total		Food Sers. Commodities LEA + State & Other Agen.
	LEA + State & Other Agen.	LEA	LEA + State & Other Agen.	LEA	LEA + State & Other Agen.	LEA	
1	2	3	4	5	6	7	8
50 States and DC	4,822,532	4,504,209	801,355	796,820	3,495,590	3,181,820	707,195
Alabama	92,609	92,609	21,784	21,784	30,621	30,621	0
Alaska	6,571	6,571	0	0	3,327	3,327	0
Arizona	29,782	29,782	0	0	29,782	29,782	7,966
Arkansas	57,285	57,285	3,268	3,268	54,017	54,017	9,537
California	349,325	345,074	47,686	47,686	301,639	297,388	57,741
Colorado	92,491	92,491	45,897	45,897	41,318	41,318	9,690
Connecticut	76,728	76,728	36,928	36,928	29,472	29,472	0
Delaware	12,237	6,098	2,673	2,673	9,564	3,425	1,548
District of Columbia	30,110	30,110	5,100	5,100	24,515	24,515	1,800
Florida	145,321	145,321	0	0	145,321	145,321	0
Georgia	137,566	137,566	36,852	36,852	100,715	100,715	29,519
Hawaii	28,116	28,116	5,750	5,750	22,366	22,366	4,730
Idaho	17,864	17,864	1,077	1,077	16,510	16,510	0
Illinois	213,749	213,749	39,507	39,507	139,942	139,942	27,184
Indiana	77,923	77,923	14,813	14,813	51,604	51,604	18,000
Iowa	71,765	71,765	8,662	8,662	46,977	46,977	13,734
Kansas	46,226	46,226	4,252	4,252	36,774	36,774	0
Kentucky	89,713	89,713	8,189	8,189	81,524	81,524	22,327
Louisiana	132,827	132,827	9,754	9,754	122,323	122,323	10,470
Maine	26,207	26,207	2,086	2,086	21,264	21,264	4,676
Maryland	79,044	79,044	14,968	14,968	59,781	59,781	14,552
Massachusetts	160,927	160,927	35,436	35,436	98,503	98,503	18,300
Michigan	77,902	75,548	18,378	16,066	59,524	59,482	29,027
Minnesota	122,592	122,592	14,478	14,478	63,577	63,577	15,287
Mississippi	99,836	99,836	8,528	8,528	88,196	88,196	12,443
Missouri	88,113	88,113	14,243	14,243	71,249	71,249	18,738
Montana	20,459	20,459	4,135	4,135	10,052	10,052	7
Nebraska	26,188	26,188	3,365	3,365	21,408	21,408	5,046
Nevada	16,170	16,170	2,230	2,230	12,091	12,091	0
New Hampshire	22,426	22,426	3,177	3,177	14,130	14,130	2,746
New Jersey	216,302	137,082	54,640	54,640	120,727	41,507	20,056
New Mexico	32,706	32,706	4,194	4,194	24,209	24,209	4,751
New York	383,877	383,877	87,720	87,720	240,540	240,540	43,503
North Carolina	141,992	141,992	8,354	8,354	133,637	133,637	28,729
North Dakota	9,446	9,446	356	356	7,216	7,216	3,578
Ohio	192,919	192,919	34,884	34,884	139,763	139,763	36,860
Oklahoma	81,965	81,965	4,662	4,662	74,435	74,435	9,888
Oregon	54,726	53,647	6,107	5,334	31,870	31,564	9,011
Pennsylvania	264,582	254,853	57,850	57,850	149,786	140,057	40,003
Rhode Island	16,464	16,464	3,161	3,161	10,816	10,816	2,316
South Carolina	89,191	89,191	6,870	6,870	79,669	79,669	18,307
South Dakota	19,346	19,346	1,990	1,990	12,870	12,870	1,779
Tennessee	104,496	104,496	5,657	5,657	98,503	98,503	20,486
Texas	401,189	185,639	54,417	52,967	284,000	69,919	61,740
Utah	27,904	27,904	3,144	3,144	24,561	24,561	5,851
Vermont	13,789	13,789	1,907	1,907	10,824	10,824	1,977
Virginia	106,732	106,732	13,697	13,697	93,034	93,034	24,200
Washington	88,126	88,126	9,346	9,346	51,614	51,614	14,227
West Virginia	45,269	45,269	6,251	6,251	38,921	38,921	8,425
Wisconsin	64,871	64,871	9,331	9,331	55,540	55,540	14,939
Wyoming	18,569	18,569	13,602	13,602	4,967	4,967	1,500

excluding expenditures by State and other agencies for and on behalf of LEAs, for other pupil services, by function

Food Services Cash		Pupil Activities		Free Summer School		State
LEA + State & Other Agen.	LEA	LEA + State & Other Agen.	LEA	LEA + State & Other Agen.	LEA	
9	10	11	12	13	14	15
2,788,395	2,474,625	500,835	500,816	24,753	24,753	.... 50 States and DC
30,621	30,621	40,204	40,204	0	0	.....Alabama
3,327	3,327	3,244	3,244	0	0	.....Alaska
21,816	21,816	0	0	0	0	.....Arizona
44,480	44,480	0	0	0	0	..... Arkansas
243,898	239,646	0	0	0	0	.....California
31,628	31,628	5,277	5,277	0	0	..... Colorado
29,472	29,472	9,787	9,787	541	541	..... Connecticut
8,016	1,876	0	0	0	0	..... Delaware
22,715	22,715	0	0	495	495	... District of Columbia
145,321	145,321	0	0	0	0	..... Florida
71,196	71,196	0	0	0	0	.....Georgia
17,636	17,636	0	0	0	0	..... Hawaii
16,510	16,510	277	277	0	0	..... Idaho
112,759	112,759	34,300	34,300	0	0	.....Illinois
33,604	33,604	0	0	11,506	11,506	..... Indiana
33,243	33,243	16,126	16,126	0	0	..... Iowa
36,774	36,774	5,199	5,199	0	0	..... Kansas
59,197	59,197	0	0	0	0	..... Kentucky
111,853	111,853	550	550	201	201	..... Louisiana
16,587	16,587	2,858	2,858	0	0	..... Maine
45,229	45,229	4,296	4,296	0	0	..... Maryland
80,203	80,203	26,988	26,988	0	0	..... Massachusetts
30,497	30,455	0	0	0	0	..... Michigan
48,290	48,290	32,692	32,692	11,843	11,843	..... Minnesota
75,752	75,752	3,113	3,113	0	0	..... Mississippi
52,511	52,511	2,621	2,621	0	0	..... Missouri
10,045	10,045	6,272	6,272	0	0	.....Montana
16,362	16,362	1,415	1,415	0	0	..... Nebraska
12,091	12,091	1,849	1,849	0	0	..... Nevada
11,384	11,384	4,971	4,971	147	147	.....New Hampshire
100,671	21,451	40,935	40,935	0	0	.....New Jersey
19,459	19,459	4,303	4,303	0	0	.....New Mexico
197,037	197,037	55,617	55,617	0	0	.....New York
104,909	104,909	0	0	0	0	..... North Carolina
3,638	3,638	1,874	1,874	0	0	..... North Dakota
102,903	102,903	18,272	18,272	0	0	..... Ohio
64,547	64,547	2,867	2,867	0	0	..... Oklahoma
22,859	22,553	16,749	16,749	0	0	..... Oregon
109,783	100,054	56,946	56,946	0	0	..... Pennsylvania
8,500	8,500	2,487	2,487	0	0	..... Rhode Island
61,362	61,362	2,651	2,651	0	0	..... South Carolina
11,091	11,091	4,486	4,486	0	0	.....South Dakota
78,017	78,017	335	335	0	0	..... Tennessee
222,260	8,180	62,772	62,753	0	0	.....Texas
18,710	18,710	198	198	0	0	..... Utah
8,847	8,847	1,040	1,040	20	20	..... Vermont
68,834	68,834	0	0	0	0	.....Virginia
37,387	37,387	27,166	27,166	0	0	..... Washington
30,496	30,496	96	96	0	0	.....West Virginia
40,601	40,601	0	0	0	0	.....Wisconsin
3,467	3,467	0	0	0	0	..... Wyoming

Table 9—Current expenditures for public elementary and secondary education by local education agencies including and attendance and by State: Fiscal year 1980

State	Average daily attendance	Total Current Expend.		Total Cur. Ex. Per Pupil		Admin Exp. Per Pupil		Instr. Exp. Per Pupil	
		LEA + State & Other Agen	LEA	LEA + State & Other Agen	LEA	LEA + State & Other Agen	LEA	LEA + State & Other Agen	LEA
1	2	3	4	5	6	7	8	9	10
50 States and DC	38,288,911	$86,874,844	$82,189,944	$2,268.93	$2,146.57	$ 89.39	$ 87.26	$1,390.95	$1,373.04
Alabama	711,432	1,116,622	978,741	1,569.54	1,375.73	38.20	38.20	965.62	954.54
Alaska	79,945	372,447	356,218	4,658.79	4,455.79	635.86	630.26	2,848.24	2,650.83
Arizona	481,905	946,655	946,655	1,964.40	1,964.40	74.14	74.14	1,267.88	1,267.88
Arkansas	423,610	662,646	618,095	1,564.28	1,459.11	55.86	55.86	974.93	963.79
California	4,044,736	9,166,096	8,836,549	2,266.18	2,184.70	49.65	49.65	1,501.10	1,437.27
Colorado	513,475	1,246,292	1,246,292	2,427.17	2,427.17	117.02	117.02	1,461.94	1,461.94
Connecticut	507,362	1,217,397	1,217,397	2,399.46	2,399.46	92.57	92.57	1,710.28	1,710.28
Delaware	94,058	267,239	231,452	2,841.21	2,460.74	135.12	135.12	1,619.17	1,619.17
District of Columbia	91,576	300,743	300,743	3,284.08	3,284.08	149.60	149.60	1,820.89	1,820.89
Florida	1,464,461	2,735,819	2,735,819	1,868.14	1,868.14	94.74	94.74	1,158.38	1,158.38
Georgia	989,433	1,611,441	1,545,969	1,628.65	1,562.48	38.34	38.34	1,007.21	1,007.21
Hawaii	151,563	356,618	356,618	2,352.94	2,352.94	154.64	154.64	1,471.27	1,471.27
Idaho	189,199	309,814	279,888	1,637.50	1,479.33	52.86	52.86	1,007.31	1,007.31
Illinois	1,770,435	4,580,550	4,311,690	2,587.25	2,435.38	105.37	105.37	1,544.24	1,538.14
Indiana	983,444	1,872,037	1,731,088	1,903.55	1,760.23	72.56	72.56	1,159.07	1,159.07
Iowa	510,081	1,191,231	1,119,636	2,335.38	2,195.02	87.75	80.29	1,453.44	1,341.30
Kansas	382,019	824,629	799,037	2,158.61	2,091.62	81.20	81.20	1,351.38	1,351.38
Kentucky	619,868	1,056,366	975,900	1,704.18	1,574.37	41.94	41.94	1,082.34	1,064.56
Louisiana	727,601	1,288,837	1,246,590	1,771.35	1,713.29	52.28	52.28	1,134.87	1,076.81
Maine	211,400	370,603	341,860	1,753.09	1,617.12	53.68	53.68	1,020.58	1,020.58
Maryland	686,336	1,777,236	1,631,965	2,589.46	2,377.79	59.76	59.76	1,589.37	1,589.37
Massachusetts	935,960	2,635,465	2,491,736	2,815.79	2,662.22	104.25	104.25	1,800.33	1,800.33
Michigan	1,758,427	4,629,870	3,864,102	2,632.96	2,197.48	126.29	109.43	1,476.64	1,431.99
Minnesota	748,606	1,794,159	1,649,783	2,396.67	2,203.81	103.97	81.13	1,399.35	1,399.35
Mississippi	454,401	760,845	760,845	1,674.39	1,674.39	150.45	150.45	1,062.95	1,062.95
Missouri	777,269	1,516,621	1,516.621	1,951.22	1,951.22	75.36	75.36	1,246.42	1,246.42
Montana	144,608	353,388	353,388	2,443.77	2,443.77	85.81	85.81	1,529.72	1,529.72
Nebraska	270,524	580,568	559,625	2,146.09	2,068.67	249.55	236.88	1,403.60	1,359.60
Nevada	134,995	278,670	278,670	2,064.30	2,064.30	49.81	49.81	1,250.49	1,250.49
New Hampshire	154,187	292,356	291,925	1,896.17	1,893.32	106.19	103.98	1,162.75	1,162.40
New Jersey	1,140,111	3,628,715	3,235,598	3,182.77	2,837.97	130.49	130.49	1,767.71	1,765.52
New Mexico	253,453	515,711	509,109	2,034.74	2,008.69	60.20	60.20	1,246.26	1,220.21
New York	2,530,289	8,733,685	8,733,685	3,451.66	3,451.66	108.87	108.87	1,955.37	1,955.37
North Carolina	1,072,150	1,881,591	1,709,769	1,754.97	1,594.71	48.89	48.89	1,115.77	1,105.84
North Dakota	118,986	229,539	229,539	1,929.13	1,929.13	73.08	73.08	1,171.94	1,171.94
Ohio	1,849,283	3,853,473	3,853,473	2,083.77	2,083.77	148.70	148.70	1,328,89	1,328.89
Oklahoma	548,065	1,055,161	975,488	1,925.25	1,779.88	69.87	69.87	1,138.31	1,125.87
Oregon	418,593	1,124,528	1,099,220	2,686.45	2,625.99	114.56	114.56	1,565.17	1,512.41
Pennsylvania	1,808,630	4,587,567	4,260,350	2,536.49	2,355.57	85.12	85.12	1,421.62	1,400.81
Rhode Island	139,195	353,806	345,204	2,541.80	2,480.00	68.10	68.10	1,652.03	1,652.03
South Carolina	596,612	982,934	834,187	1,725.62	1,464.48	143.61	143.61	987.25	970.63
South Dakota	124,934	237,235	237,235	1,898.89	1,898.89	116.66	116.66	1,286.82	1,286.82
Tennessee	806,696	1,305,351	1,191,520	1,618.14	1,477.04	31.25	31.25	981.89	981.89
Texas	2,608,817	5,035,471	4,417,583	1,930.17	1,693.33	107.81	107.81	1,278.60	1,244.56
Utah	312,813	513,018	510,188	1,640.01	1,630.97	29.25	29.25	988.45	979.41
Vermont	95,045	189,517	189,517	1,993.97	1,993.97	82.36	82.36	1,116.99	1,116.99
Virginia	955,105	1,893,037	1,790,450	1,982.02	1,874.61	43.12	43.12	1,227.78	1,227.78
Washington	710,929	1,831,105	1,709,355	2,575.65	2,404.40	82.40	82.40	1,696.82	1,696.82
West Virginia	353,264	678,643	652,080	1,921.06	1,845.87	131.60	56.41	1,179.13	1,179.13
Wisconsin	770,554	1,907,543	1,907,543	2,475.55	2,475.35	67.02	67.02	1,561.05	1,561.05
Wyoming	89,471	223,953	223,953	2,503.08	2,503.08	225.35	225.35	1,365.54	1,365.54

excluding expenditures by State and other agencies for and on behalf of LEAs, by function per pupil in average daily

Trans. Exp. Per Pupil		Oper & Maint Ex. Per Pup		Other Pup Ser Per Pupil		Fixed Changes Per Pupil		State
LEA + State & Other Agen	LEA	LEA + State & Other Agen	LEA	LEA + State & Other Agen	LEA	LEA + State & Other Agen	LEA	
11	12	13	14	15	16	17	18	19
$100.11	$ 98.61	$254.51	$254.20	$125.95	$117.64	$308.02	$215.82	.. 50 States and DC
60.77	60.77	126.83	126.83	130.17	130.17	247.94	65.21	.....Alabama
230.81	230.81	861.69	861.69	82.19	82.19	0.00	0.00	.....Alaska
84.58	84.58	360.79	360.79	61.80	61.80	115.21	115.21	.....Arizona
68.83	68.83	146.94	146.94	135.23	135.23	182.50	88.47	.....Arkansas
37.63	36.08	208.57	208.57	86.37	85.31	382.87	367.82	.....California
83.05	83.05	321.41	321.41	180.13	180.13	263.63	263.63	..... Colorado
126.52	126.52	318.87	318.87	151.23	151.23	0.00	0.00	..... Connecticut
184.35	178.12	355.88	355.88	130.10	64.83	416.59	107.63	.....Delaware
50.54	50.54	499.63	499.63	328.80	328.80	434.62	434.62	. District of Columbia
70.44	70.44	196.58	196.58	99.23	99.23	248.77	248.77	..... Florida
76.19	76.19	186.36	186.36	139.04	139.04	181.50	115.33	.....Georgia
55.47	55.47	193.05	193.05	185.51	185.51	292.99	292.99	..... Hawaii
80.98	80.98	181.29	181.29	94.42	94.42	220.64	62.47	.....Idaho
97.19	95.71	306.34	306.34	120.73	120.73	413.37	269.09	.....Illinois
94.17	94.17	261.27	261.27	79.23	79.23	237.25	93.93	..... Indiana
100.36	100.36	289.24	285.60	140.69	140.69	263.90	246.77	..... Iowa
116.11	116.11	259.56	259.56	121.00	121.00	229.36	162.36	.....Kansas
114.04	114.04	163.24	163.24	144.73	144.73	157.89	45.87	..... Kentucky
130.94	130.94	175.13	175.13	182.56	182.56	95.57	95.57	..... Louisiana
112.94	112.94	221.99	221.99	123.97	123.97	219.92	83.95	..... Maine
124.56	124.56	347.02	347.02	115.17	115.17	353.58	141.92	..... Maryland
114.92	114.92	342.08	342.08	171.94	171.94	282.27	128.71	..... Massachusetts
114.91	112.63	293.44	288.26	44.30	42.96	577.38	212.20	.....Michigan
156.03	156.03	244.35	244.35	163.76	163.76	329.20	159.18	..... Minnesota
96.24	96.24	145.04	145.04	219.71	219.71	0.00	0.00	..... Mississippi
114.78	114.78	250.78	250.78	113.36	113.36	150.50	150.50	..... Missouri
120.52	120.52	270.49	270.49	141.48	141.48	295.75	295.75	.....Montana
100.44	100.34	277.61	275.05	96.80	96.80	18.08	0.00	..... Nebraska
88.23	88.23	248.30	248.30	119.78	119.78	307.68	307.68	..... Nevada
104.10	103.88	221.17	221.17	145.44	145.44	156.45	156.45	.....New Hampshire
135.89	135.89	365.39	365.39	189.72	120.24	593.56	320.43	..... New Jersey
106.82	106.82	232.94	232.94	129.04	129.04	259.49	259.49	..... New Mexico
201.09	201.09	332.12	332.12	151.71	151.71	702.50	702.50	..... New York
63.46	63.46	152.10	152.10	132.44	132.44	242.32	91.99	..... North Carolina
148.78	148.78	246.34	246.34	79.39	79.39	209.60	209.60	..... North Dakota
91.76	91.76	259.07	259.07	104.32	104.32	151.02	151.02	..... Ohio
85.51	85.51	217.25	217.25	149.55	149.55	264.74	131.81	..... Oklahoma
120.26	118.86	312.44	312.44	130.74	128.16	443.28	439.56	..... Oregon
123.48	123.48	311.55	311.55	146.29	140.91	448.43	293.70	..... Pennsylvania
93.34	93.34	269.47	269.47	118.28	118.28	340.57	278.77	..... Rhode Island
90.56	24.38	169.28	169.28	156.58	156.58	178.34	0.00	..... South Carolina
105.74	105.74	234.83	234.83	154.85	154.85	0.00	0,00	.....South Dakota
76.54	76.54	160.33	160.33	129.54	129.54	238.60	97.50	..... Tennessee
54.45	52.31	217.49	217.49	153.78	71.16	118.04	0.00	.....Texas
49.05	49.05	179.87	179.87	89.20	89.20	304.18	304.18	..... Utah
121.78	121.78	276.58	276.58	145.08	145.08	251.17	251.17	..... Vermont
102.09	102.09	247.12	247.12	111.75	111.75	250.17	142.76	.....Virginia
147.41	147.41	353.20	353.20	123.96	123.96	171.85	8.60	..... Washington
149.88	149.88	216.47	216.47	128.14	128.14	115.84	115.84	..... West Virginia
142.63	142.63	272.39	272.39	84.19	84.19	348.27	348.27	.....Wisconsin
115.31	115.31	288.00	288.00	207.54	207.54	301.34	301.34	..... Wyoming

Table 10—Public elementary and secondary school average daily attendance and expenditures at the local level (as reported for administration of P.L. 81-874 and P.L. 89-10), by State: Fiscal year 1980

State	Average daily attendance (ADA)	Current expenditures as defined by P.L. 81-874 and P.L. 89-10				
		Total	From Federal sources	From State and local sources	Average per pupil in ADA	
					Total dollars	% Increase from FY79
1	2	3	4	5	6	7
50 States and DC	38,288,911	$83,003,699,429	$5,542,676,715	$77,461,022,714	$2,167.83	12.9
Alabama	711,432	1,044,882,511	60,395,690	984,486,821	1,468.70	3.1
Alaska	79,945	363,568,426	26,930,835	336,637,591	4,547.73	14.7
Arizona	481,905	909,925,245	105,333,896	804,591,349	1,888.10	16.7
Arkansas	423,610	602,307,875	48,671,370	553,636,505	1,421.85	17.7
California	4,044,736	8,751,735,004	681,364,803	8,070,370,201	2,163.73	10.5
Colorado	513,475	1,208,413,622	52,425,896	1,155,987,726	2,353.40	10.5
Connecticut	507,362	1,187,514,853	59,665,863	1,127,848,990	2,340.57	12.2
Delaware	94,058	255,988,371	25,099,066	230,889,305	2,721.60	20.9
District of Columbia	91,576	281,132,800	46,211,300	234,921,500	3,069.94	26.6
Florida	1,464,461	2,626,223,477	248,020,153	2,378,203,324	1,793.30	13.1
Georgia	989,433	1,474,466,031	222,413,628	1,252,052,403	1,490.21	10.5
Hawaii	151,563	339,703,013	37,576,702	302,126,311	2,241.33	10.3
Idaho	189,199	299,737,057	45,928,198	253,808,859	1,584.24	10.1
Illinois	1,770,435	4,394,248,179	191,215,614	4,203,032,565	2,482.02	17.7
Indiana	983,444	1,816,605,687	111,833,265	1,704,772,422	1,847.19	12.6
Iowa	510,081	1,149,188,838	42,945,874	1,106,242,964	2,252.95	10.9
Kansas	382,019	801,404,932	56,546,660	744,858,272	2,097.81	9.6
Kentucky	619,868	972,008,732	95,897,819	876,110,913	1,568.09	15.5
Louisiana	727,601	1,190,168,685	118,378,162	1,071,790,523	1,635.74	12.4
Maine	211,400	355,485,438	25,668,809	329,816,629	1,681.58	10.4
Maryland	686,336	1,705,028,688	102,839,873	1,602,188,815	2,484.25	11.0
Massachusetts	935,960	2,556,328,359	93,640,239	2,462,688,120	2,731.24	11.2
Michigan	1,758,427	4,468,922,029	231,818,896	4,237,103,133	2,541.43	8.5
Minnesota	748,606	1,721,616,749	61,483,286	1,660,133,463	2,299.76	12.1
Mississippi	454,401	673,522,756	96,616,936	576,905,820	1,482.22	12.4
Missouri	777,269	1,474,309,909	119,385,969	1,354,923,940	1,896.78	13.9
Montana	144,608	342,357,877	26,647,108	315,710,769	2,367.49	13.9
Nebraska	270,524	558,112,044	28,200,366	529,911,678	2,063.08	7.1
Nevada	134,995	274,321,239	16,270,599	258,050,640	2,032.08	15.2
New Hampshire	154,187	283,138,957	15,376,080	267,762,877	1,836.33	17.3
New Jersey	1,140,111	3,526,449,763	133,189,022	3,393,260,741	3,093.08	17.7
New Mexico	253,453	486,904,558	68,734,852	418,169,706	1,921.08	14.4
New York	2,530,289	8,358,907,548	411,849,547	7,947,058,001	3,303.54	14.3
North Carolina	1,072,150	1,762,279,855	141,713,867	1,620,565,988	1,643.69	11.4
North Dakota	118,986	217,033,000	1,888,000	215,145,000	1,824.02	7.6
Ohio	1,849,283	3,711,035,690	175,782,579	3,535,253,111	2,006.74	16.4
Oklahoma	548,065	1,007,102,434	127,520,663	879,581,771	1,837.56	12.4
Oregon	418,593	1,078,437,024	71,093,945	1,007,343,079	2,576.34	11.8
Pennsylvania	1,808,630	4,396,816,015	301,368,647	4,095,447,368	2,431.02	13.0
Rhode Island	139,195	340,801,421	21,052,340	319,749,081	2,448.37	9.1
South Carolina	569,612	910,286,168	103,343,723	806,942,445	1,598.08	19.6
South Dakota	124,934	224,654,838	19,340,256	205,314,582	1,798.19	16.0
Tennessee	806,696	1,213,823,085	96,854,479	1,116,968,606	1,504.68	18.1
Texas	2,608,817	4,733,885,447	323,948,562	4,409,936,885	1,814.57	14.5
Utah	312,813	502,246,372	46,285,405	455,960,967	1,605.58	5.4
Vermont	95,045	181,657,572	9,757,878	171,899,694	1,911.28	11.4
Virginia	955,105	1,795,050,666	142,712,053	1,652,338,613	1,879.43	19.6
Washington	710,929	1,770,410,138	140,820,132	1,629,590,006	2,498.28	19.1
West Virginia	353,264	639,971,076	44,063,743	595,907,333	1,811.59	12.7
Wisconsin	770,554	1,846,431,575	58,464,301	1,787,967,274	2,396.24	12.4
Wyoming	89,471	217,147,801	8,089,766	209,058,035	2,427.02	16.4

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